

Docket No.: 278591US0PCT



ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/549,848

Applicants: Atsushi IWATA, et al. Filing Date: September 19, 2005

For: METHOD OF ALTERING CRYSTAL STRUCTURE OF GROUP 13 ELEMENT NITRIDE, GROUP 13 ELEMENT NITRIDE AND STRUCTURE MATERIAL

CONTAINING CUBIC NITRIDE

Group Art Unit: 1792

Examiner: Felisa C. Hiteshew

SIR:

Attached hereto for filing are the following papers:

Response to the Requirement for Restriction

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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